TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1899.

No. 232.

THE JOSEPH SCHLITZ BREWING COMPANY, APPELLANT,

vs.

THE UNITED STATES.

APPEAL FROM THE COURT OF CLAIMS.

FILED MARCH 27, 1900.

(17,692.)

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1 In the Court of Claims.

THE JOSEPH SCHLITZ BREWING COMPANY
v.
THE UNITED STATES. } No. 20976.

I.—*Petition.*

(Filed January 21, 1898.)

To the honorable the Court of Claims:

The claimant, The Joseph Schlitz Brewing Company, respectfully represents:

The claimant is, and has been continuously for a period long preceding the dates of all the matters hereinafter stated, a corporation created, organized and doing business under the laws of the State of Wisconsin, engaged in the business of brewing, manufacturing, bottling and selling fermented liquors, both for domestic consumption and for export, and having its brewery and principal place of business in the city of Milwaukee, in said State of Wisconsin.

By section 25 of the act entitled "An act to reduce the revenue and equalize duties on imports, and for other purposes," approved October 1, 1890, it is provided as follows:

"That where imported materials on which duties have been paid, are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles, a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: Provided, That when the articles exported are made in part from domestic materials, the imported materials, or the parts of the articles made from such materials shall so appear in the completed articles that the quantity or measure thereof may be ascertained. And provided further, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe."

That by section 22 of the act entitled "An act to reduce taxation, to provide revenue for the Government, and for other purposes," which took effect on the 28th day of August, in the year 1894, the provisions of said section 25 of the act approved October 1,

1890, were re-enated word for word, and remained in force until the 24th day of July, in the year 1897, when, by section 30 of the act approved on that date, entitled "An act to provide revenue for the Government and to encourage the industries of the United States," they were again re-enacted, word for word, and are still in force.

2 That while said acts of October 1, 1890, and August 28, 1894, were in force, to wit at various dates beginning the 1st day of February, in the year 1893, and ending on the 26th day of October, in the year 1894, the claimant in this case in the regular and ordinary course of its business aforesaid, exported from the United States a large quantity of bottled beer, brewed and manufactured by them, and in the manufacture whereof the hops, barley, bottles and corks were exclusively of foreign origin and which had been regularly imported into the United States, and on all of which duty had been paid to the United States according to law.

In the manufacture of beer for export it becomes necessary to kill the yeast in the beer in order to prevent second fermentation and consequent ruin of the beer, and, in order to destroy the germs of yeast, the finished beer must be steamed to the degree necessary to kill such germs, and for that purpose the beer must be inclosed securely in some vessel to prevent the escape of the carbonic acid gas, and of all such vessels a bottle manufactured of glass is the one best adapted for that purpose. Such beer, after being subjected to the process of steaming, is materially different from the beer before being subjected to steaming, and in order to create such different article a closed glass bottle is indispensable, and the bottles and corks, forming a portion of the complete manufactured article known as "bottled beer," are, as well as the hops and barley entering into the same, a necessary component part of the article when completed and in a condition ready for export.

Under section 3019 of the Revised Statutes of the United States, which is a provision similar but not identical in terms with the provisions of the acts of 1890, 1894 and 1897 hereinbefore quoted, it was ruled by the Treasury Department, under date of March 31, 1886, that "On the exportation of beer manufactured wholly of imported materials, bottled in imported bottles and corked with imported corks, a drawback will be allowed for the hops, rice, and barley used in the manufacture at the rate prescribed by the department's letter to you on the 25th instant, and for the bottles and corks at the rate of duty paid thereon, less the legal retention of 10 per cent;" and in the official table of drawback rates prescribed by the Secretary of the Treasury under date of August 17, 1886, bottles and corks used in bottling beer were specifically named as entitled to the benefit of drawback rates to the full amount of the duty paid. This ruling remained in force until the 28th day of October, in the year 1890, when, under the tariff act of October 1, 1890, it was ruled that "imported bottles used in the bottling of fermented liquors made in the United States, wholly from domestic grain and hops, are not entitled on the exportation of such bottled beer to drawback under the provisions of section 25 of the act of

October 1, 1890." But, notwithstanding this ruling, drawback continued to be allowed and paid on bottles and corks used in the bottling of fermented liquors made in the United States from foreign grain and hops, as well as upon such grain and hops themselves, until the 24th day of March, in the year 1893, when by a further ruling of the Treasury Department all earlier decisions authorizing the allowance of drawback on imported bottles, corks
and tinfoil used in bottling beer for export were rescinded
3 and set aside, and from and after the date of said last-mentioned decision the Treasury Department has refused to allow any drawback whatever on bottles, corks or tinfoil used in the manufacture of bottled beer for export, irrespective of the question whether the hops and barley used in the manufacture of such beer were of foreign or domestic origin.

The claimant herein, relying upon the law, and upon the earlier decisions of the Treasury Department thereunder, purchased from time to time large quantities of foreign bottles and corks, as well as of foreign hops and barley, for use in the manufacture of bottled beer for the export trade, on all of which bottles and corks, as well as upon the hops and barley, the duties imposed by law were paid at the time of their importation, and the same were used in the manner hereinbefore described in the manufacture of bottled beer for the export trade, and such beer was thereupon exported to foreign ports in different quarters of the globe.

The claimant duly entered the same at the custom-house at the port of Milwaukee for exportation for the benefit of drawback, and made proof to the satisfaction of the collector of said port of the foreign origin of said hops, barley, bottles and corks, of the payment of duties thereon and the amount thereof, and of the fact that the same had been used in the manufacture of bottled beer as hereinbefore set forth, and otherwise complied with the law and with all the regulations prescribed by the Secretary of the Treasury thereunder for the establishment of the right to drawback. But said collector, acting under and in obedience to the decision of the Treasury Department hereinbefore referred to, dated March 24, 1893, refused to allow the drawback on the bottles and corks and was willing only to allow the same on the hops and barley, but none of said drawback has been paid, owing to the unwillingness of these claimants to accept the drawback on the hops and barley alone lest, as they were included in the same entry with the bottles and corks, an acceptance of the same might be pleaded in bar to their right to recover drawback also on the bottles and corks.

On the entries so made for exportation of bottled beer manufactured exclusively from foreign hops, barley, bottles and corks from the 1st day of February, in the year 1893, to the 26th day of October in the year 1894, the total amount of drawback on the hops and barley, being the amount of duties paid thereon less the legal retention of one (1) per cent., was two thousand three hundred and seventy-one dollars and thirty-five cents ($2,371.35), and on bottles and corks nine thousand eight hundred and seventeen dollars and

ninety-seven cents ($9,817.97), making a total of drawback due on such exportations, twelve thousand one hundred and eighty-nine dollars and thirty-two cents ($12,189.32), which amount the claimant hereby claims.

No other action than as aforesaid has been had on this claim in Congress or by any of the departments.

The claimant is the sole owner of this claim and the only person interested therein; and no assignment or transfer of this claim, or of any part thereof or interest therein, has been made.

4 The claimant is justly entitled to the amount herein claimed from the United States, after allowing all just credits and offsets. The claimant is a citizen of the United States and has at all times borne true allegiance to the Government thereof, and has not in any way voluntarily aided, abetted, or given encouragement to rebellion against the said Government; and the claimant believes the facts as stated in this petition to be true. And the claimant claims twelve thousand one hundred and eighty-nine dollars and thirty-two cents ($12,189.32).

GEORGE A. & WM. B. KING,
Attorneys for Claimant.

STATE OF WISCONSIN, }
City and County of Milwaukee, } ss:

August Uihlein, secretary of the Jos. Schlitz Brewing Co., the claimant corporation, being duly sworn, deposes and says: I am secretary of the Jos. Schlitz Brewing Co., the claimant in this case. I have read the above petition, and the matters therein stated are true, to the best of my knowledge and belief.

AUGUST UIHLEIN.

Subscribed and sworn to before me this 17th day of January, 1898.

[SEAL.]

EUGENE WUESTHOFF,
Notary Public, Milwaukee Co., Wis.

5 II.—*Traverse. Filed November* 8, 1899.

And now comes the Attorney General, on behalf of the United States, and, answering the petition of the claimant herein, denies each and every allegation therein contained, and asks judgment that the said petition be dismissed.

And as to so much of the said petition as avers that the said claimant has at all times borne true faith and allegiance to the Government of the United States, and has not in any way voluntarily aided, abetted, or given encouragement to rebellion against the said Government, the Attorney General, in pursuance of the statute in such case provided, denies the said allegations, and asks judgment accordingly.

L. A. PRADT,
Assistant Attorney General.

6 III.—*Findings of Fact, Conclusions of Law, and Opinion.*

Filed January 15, 1900.

Findings of Fact.

The following are the facts of the case as found by the court:

I. The claimant is a corporation, organized under the laws of the State of Wisconsin.

II. Between the 1st day of February, 1893, and the 26th day of October, 1894, the claimant exported from the port of Milwaukee, Wis., bottled beer. The hops, barley, bottles, and corks used in the manufacture of this bottled beer had been imported into the United States from foreign countries, and duties had been paid thereon upon importation. The bottled beer was manufactured by the claimant at Milwaukee, Wis. The imported materials used in the manufacture, when exported, were identified, the quantity of the materials used and the amount of duties paid thereon ascertained, and the fact of the manufacture of the articles in the United States and their exportation were determined under regulations prescribed by the Secretary of the Treasury. The total amount of the duties paid on the materials mentioned so used and exported was $12,189.32, divided as follows: Upon the bottles and corks, $9,817.97; upon the hops and barley, $2,371.35.

III. The Treasury Department has not refused to pay the drawback upon the hops and barley, but such drawback could be paid under the regulations of the department. It refuses to pay the drawback upon the bottles and corks for the reason stated in the following official letter dated March 24, 1893:

"TREASURY DEPARTMENT, *March* 24, 1893.

"SIR: The department is in receipt of your letter of the 15th instant, relative to the application of the Anheuser-Busch Brewing Association of St. Louis, Mo., for an allowance of drawback on imported corks and tinfoil used, together with domestic bottles, in the bottling of beer for export.

"The applicants represent that such corks and tinfoil are imported materials used in the manufacture of bottled beer and are therefore entitled to drawback under section 25 of the act of October 1, 1890, and they allege that such drawback is and has been allowed at your port.

"You state that under existing law no claims on bottled beer where the bottles are of domestic production, have been made at your port.

"It appears, however, that in view of the department's decision of March 3, 1886 (synopsis 7445), authorizing allowance of drawback on imported bottles and corks used in bottling beer made wholly from imported materials, under section 3019, Revised Statutes, which seems to have been based upon the assumption that bottles and corks are 'materials' used in the manufacture of bottled beer, your office would hold that the imported corks and tinfoil in

question are entitled to drawback under section 25 of the act of October 1, 1890, were it not for a more recent decision, viz. (synopsis 10301, of October 28, 1890), that 'Imported bottles used in the bottling of fermented liquors made in the United States wholly from domestic grain and hops are not entitled, on the exportation of such bottled beer, to drawback under the provisions of section 25 of the act of October 1, 1890.'

"In reply, you are informed that said decision of October 28, 1890, appears to have been made upon due consideration of the question whether or not bottles, corks, and tinfoil used in bottling beer for export may properly be considered as materials entering into the manufacture of bottled beer and that a negative conclusion has been reached.

"The department therefore decides that the present application must be denied, and the earlier decisions authorizing allowance of drawback on imported bottles, corks, and tinfoil used in bottling beer for export are accordingly rescinded.

"Respectfully yours, O. L. SPAULDING,
"*Acting Secretary.*

"(2826*g*.)

"Collector of customs, New York."

IV. The Treasury Department, on March 31, 1886, rendered the following decision:

"TREASURY DEPARTMENT, *March* 31, 1886.

"SIR: On the exportation of beer manufactured wholly of imported materials, bottled in imported bottles and corked with imported corks, a drawback will be allowed for the hops, rice, and barley used in the manufacture at the rate prescribed by the department's letter to you of the 25th instant, and for the bottles and corks at the rate of duty paid thereon, less the legal retention of 10 per cent.

"Respectfully yours, C. S. FAIRCHILD,
"*Acting Secretary.*

"Collector of customs, New York."

7 The following is a circular issued by the Treasury Department on August 17, 1886, so far as relates to this question:

"TREASURY DEPARTMENT, *August* 17, 1886.

"The following list of drawback rates is published for the information of customs officers and all others concerned.

"C. S. FAIRCHILD,
"*Acting Secretary.*

"Collectors of customs and others.

"Alphabetical list of drawback rates established under the authority of sections 3019, 3020, and 3026 of the Revised Statutes, and the acts of February 8 and March 3, 1875.

* * * * * * *

"Bottles and corks, imported, used in bottling beer made from imported materials, same as duty paid."

* * * * * * *

V. The rule announced in the official statements contained in the foregoing finding remained in force until the following ruling of October 28, 1890, was made by the Treasury Department:

"TREASURY DEPARTMENT, *October* 28, 1890.

"GENTLEMEN: In reply to your letter of the 13th instant, you are informed that, in the opinion of this department, imported bottles used in the bottling of fermented liquors made in the United States, wholly from domestic grain and hops, are not entitled on the exportation of such bottled beer to drawback under the provisions of section 25 of the act of October 1, 1890, referred to by you.

"Respectfully yours, O. L. SPAULDING,
"*Assistant Secretary.*

"Messrs. Larzelere & Co., Philadelphia, Pa."

VI. The manufacture of beer is a complicated process involving many different steps, consisting substantially of the following:

1. Washing, cleaning, steeping, and sprouting the barley.
2. Drying, storing, and crushing the barley, removing the sprouts, and crushing the malt.
3. Making the mash by mixing the malt with water and raising the temperature and drawing off the resulting liquor or wort.
4. Boiling the wort, adding hops, and reboiling.
5. Cooling the wort and mixing it with yeast.
6. Fermenting the wort, thereby making beer.
7. Storing the beer to produce desired chemical changes.
8. Clarifying the beer in casks by the use of chips and isinglass and carbonating, for this purpose using a solution of young beer called "kräusen."
9. Racking the beer into barrels, if to be bottled; otherwise it is drawn directly into kegs.

VII. The manufacture of beer for bottling for export differs from the manufacture for ordinary domestic use both because the materials must be selected with greater care, and the process must be conducted differently in order that the bottled product may keep without change under varying conditions of climate, temperature, position, and transportation, and the beer preserve purity and clearness under all such varying conditions. Turbidity of bottled beer made for exportation must especially be avoided, as this renders the beer commercially unsalable. This is chiefly caused by the precipitation of albuminoids contained in the beer, and the differences in the process of manufacture between domestic beer and bottled beer for export are chiefly intended for the elimination of these albuminoids. It may also be caused by the germination of living yeast cells, and this is prevented by the process of pasteurization.

VIII. The differences may be summarized as follows:

In the process of malting a specially complete development of the angospern is necessary and the process must be conducted very

carefully. In drying the malt the raising of the temperature is very slow and the process takes longer than in the case of ordinary keg beer. The mashing is conducted at a higher temperature and occupies a longer time. The malt must be stored for at least two months for bottled beer for export, as against about three weeks for keg beer. The wort must be boiled with special care to eliminate the albuminoids. A finer grade of hops must be used to add to the ability of the beer to stay clear under all conditions. In the cooling process, which consists of running the beer over cold pipes in a glass inclosure into which filtered air is pumped, a stronger draft of air is required, in order to impregnate the wort with a larger quantity of oxygen to produce a higher fermentation and consequently fewer albuminoids. The subsequent fermentation process requires a longer time with bottled beer for export than with keg beer and the temperature is not allowed to rise as high. A higher attenuating yeast is used for the manufacture of bottled beer, taking out more albuminoids than the low attenuating yeast used in the manufacture of keg beer. The beer requires longer storage.

8 The quality of the beer prepared for bottling when in barrels prior to bottling differs from the keg beer at the same stage in the fact that the keg beer has more albuminoids in it, and these give it a bread-like taste, described as palate fullness, and increase its form-holding capacity. This is recognized as a valuable quality in keg beer, and the absence of this quality is recognized as a detriment, unavoidable in beer bottled for export because of the necessity for eliminating the albuminoids.

IX. After beer intended for bottling for export is placed in the barrels the following processes occur:

The barrels are hoisted to the required height of the filling machine, the stamp is taken off, canceled, and replaced, the keg is opened, a faucet entered in the lower hole, and the beer drawn from the barrel into the filling machine and through a proper disposal of siphons into the bottles. The bottles are then sent to the corking machines and corked; a thin metal cap is placed over the cork for the protection of the cork and a wire attached to the neck of the bottle and wound over the cork. The bottles are then placed in the steaming boxes and these boxes carried to a steaming vat which is filled with water and steam turned into the water, raising its temperature to about 150° and remaining at that temperature for about one hour, when it is cooled down to about 80° or 90°. This process, known as pasteurizing, is for the purpose of destroying living yeast cells and is necessary for beer bottled for export.

Pasteurizing can be done in a large vessel before bottling, but the beer would become again impregnated by contact with the atmosphere when afterwards drawn into bottles.

This process must be conducted carefully, because if the temperature rises too high the beer gets an unpalatable taste and the albuminoids remaining in it are more apt to be eliminated, resulting in a loss of clearness, which renders the beer unsalable.

This pasteurization may be omitted in the case of bottled beer for local use.

The bottles, previous to their use, undergo a special washing process with hot water and soda so arranged that the bottles are filled and emptied continuously. They are then washed in a tank filled with luke-warm water on the outside by hand and on the inside by brushes in the washing machine, and then rinsed with cold water before being placed in the racks to be filled.

Old as well as new bottles are used.

X. In making bottled beer, from the time of purchase of the ingredients until the completion of the finished product the process must be so managed as to diminish the albuminoids. When prepared as stated in the foregoing findings, bottled beer can stand the heat at the equator without being spoiled.

XI. Beer bottled for export is understood to be beer intended for shipment, whether to domestic or foreign points, and for use other than local and immediate. When beer is bottled for local and immediate use, it may be the same beer as hereinbefore described and prepared in the same manner as for export, including pasteurization, or it may be the same beer prepared in the same manner without pasteurization, or it may be ordinary keg beer, differing from bottled beer for export in the particulars described in findings VII and VIII, and without pasteurization.

XII. When bottled beer is sold to retailers, it is delivered in cases of bottles, and an extra charge is made to the purchaser for the case and bottles, which charge is credited to his account on the return of the case and bottles. A similar practice obtains on the sale of the bottled beer by the case by retailers to their consumers.

Conclusion of Law.

Upon the foregoing findings of fact the court decide, as a conclusion of law, that the claimant recover the sum of $2,371.35.

Opinion.

NOTT, Ch. J., delivered the opinion of the court:

The position of the claimant is in substance this:

The general purpose of the legislation involved in this suit is the imposition of customs duties which, incidentally, shall benefit domestic manufacturers and producers and their workmen. That benefit can accrue only in one way—by increasing the market price of articles manufactured or produced. The principle, standing by itself, extends no farther than the domestic markets of the country. So soon as the manufactured article seeks a foreign market the action of the tariff is reversed and what was a benefit becomes an injury, and the person helped is the foreign manufacturer and not the American. In the foreign market the American manufacturer labors under three disadvantages—he must pay greater prices for domestic materials; he must pay duties on imported materials; he must pay higher wages to his workmen.

Hence, in the foreign market he cannot compete with the foreign manufacturer, who, manufacturing at less cost, can undersell him. To that extent the protective legislation benefits the foreign manufacturer.

9 The true constituents of a purely and strictly protective law must be that the American manufacturer shall manufacture from American products for the American market, and thereby help the American producer as well as himself. But the overproduction of modern machinery has of late years overstocked the home market, and Congress have sought by appropriate legislation to bring foreign markets within the reach of the American manufacturer. To that end the legislative policy has been to allow the home manufacturer to manufacture his articles out of imported materials coming into the country practically duty free. It is manifest that if this favorable legislation is intended to put the American manufacturer on an equal footing with his foreign competitor in foreign markets it must be as broad as the articles which he manufactures, or, rather, as broad as the imported materials which he uses, so that anything and everything which enters into the cost of production shall be absolutely free from the additional cost of customs duties.

In the case now before us it is manifest that the manufacturer was compelled either to use bottles manufactured in this country or to import bottles upon which he had paid duties. As a matter of fact he resorted to the latter alternative. He claims that these bottles are materials used in the manufacture of bottled beer; and it is but just to say that he shows that this beer is manufactured expressly for bottling and for exportation; that it cannot be preserved and exported in any other way, and that from one point of view the bottle is as much an element of the intended product as the peculiar kind of beer which it contains. The manufacturer maintains that these duties will preclude him from competing in foreign markets with foreign brewers, contrary to what he believes to be the legislative intent, because he cannot manufacture this kind of beer for exportation without bottles, and cannot afford to pay duties on bottles when his competitors do not.

Nevertheless, if the intention was to put the American manufacturer upon an equal footing with the foreign manufacturer in foreign markets, the legislation of Congress has been imperfect and incomplete, and the courts, moreover, have deemed themselves confined to the words of the statutes when ascertaining the legislative intent.

The significant words of this act are "that where imported materials on which duties have been paid are used in the manufacture of articles" "there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used." (Act 1st October, 1890, 26 Stat. L., p. 617, § 25.)

In the case of a somewhat similar statute this court held that shooks imported to be used in the manufacture of boxes were not materials within the intent of the statute, but a finished product. (Tidewater Oil Co.'s Case, 31 C. Cls. R., 90.)

In the same case on appeal Mr. Justice Brown elucidates the different meanings which may be given to the word "materials," and he points out that logs are manufactured into boards and boards are fashioned into boxes; that the steel spring of a watch is made from iron ore, but by a number of processes or transformations, and that each successive step is a distinct process bringing forth an article which receives a new and different name; and he draws the general conclusion "that the finished product of one manufacturer becomes the material of the next in rank." (171 U.S. R., 210–216.)

In the case of the United States *v.* Allen (163 U. S. R., 499) the court held that the drawback authorized by this statute does not extend to imported coal, considered as an article for consumption; and the reasoning of the court leads to the conclusion that the right to a drawback must rest on an exported "article" composed, in whole or in part, of imported "materials." It may be true that the bottles are as essential in the manufacture of bottled beer as the barley and hops of which the beer is made, but the barley and hops whed they are imported are not beer, while the bottles are bottles and as complete before the American brewer uses them as when they are exported. We may infer from the decisions that if he had imported glass and manufactured the glass into bottles, he would have had a good claim for drawback as to any duties which had been paid upon the glass; but it must be held, under the authorities cited, that bottles are a finished product and not "materials used" in that combination which is the subject or basis of the present suit.

The judgment of the court is that the claimant recover the drawback on barley set forth in the foregoing findings, to wit, the sum of $2,371.35.

10 IV.—*Judgment of the Court.*

THE JOSEPH SCHLITZ BREWING CO.
vs.
THE UNITED STATES. } No. 20976.

At a Court of Claims held in the city of Washington on the 15th of January, 1900, judgment was ordered to be entered up as follows:

The court, upon due consideration of the premises, find in favor of the claimant, and do order and adjudge and decree that the said Joseph Schlitz Brewing Company have and recover of and from the United States the sum of two thousand three hundred and seventy-one dollars and thirty-five cents ($2,371.35).

BY THE COURT.

11

V.—*Application for Appeal.*

Filed March 22, 1900.

In the Court of Claims, Term 1899-1900.

THE JOSEPH SCHLITZ BREWING CO.
vs.
THE UNITED STATES. } No. 20976.

Now comes the claimant herein, by its attorneys, George A. & William B. King, and prays an appeal to the Supreme Court of the United States from the judgment of this court entered on the 15th day of January, 1900, so far as the same is adverse to its claim, and the claimant moves the court for an allowance of this appeal.

GEORGE A. & WILLIAM B. KING,
Attorneys for Claimant.

VI.—*Allowance of Appeal.*

At a Court of Claims held in the city of Washington on the 22nd of March, 1900, it was ordered that the foregoing application for an appeal be allowed as prayed for.

BY THE COURT.

12

In the Court of Claims.

THE JOSEPH SCHLITZ BREWING COMPANY
vs.
THE UNITED STATES. } No. 20976.

I, John Randolph, assistant clerk of the Court of Claims, do hereby certify that the foregoing are true transcripts of the pleadings in the above-entitled cause, the findings of fact by the court, the conclusions of law thereon, and the opinion of the court, of the judgment of the court, of the application for and allowance of an appeal to the Supreme Court of the United States.

In testimony whereof I have hereunto set my hand and affixed the seal of said court, at Washington, this 27th day of March, 1900.

[Seal Court of Claims.]

JOHN RANDOLPH,
Assistant Clerk Court of Claims.

Endorsed on cover: File No., 17,692. Court of Claims. Term No., 578. The Joseph Schlitz Brewing Company, appellant, *vs.* The United States. Filed March 27th, 1900.